

State—92 percent of children under 18—are eligible for this.

These are all numbers and these are all statistics, but here is what it means. I did a series of roundtables in Cleveland and Columbus and Dayton and Cincinnati and Toledo and Youngstown and Fremont and Bryan and Defiance, OH. Here is what I heard. One woman said: You know, my son, for the first time in his life, I can send him for a week at summer camp because of this child tax credit.

A father said: I can buy the equipment for my daughter to play fastpitch softball now.

Another said: I am so anxious—I heard this many times—I am so anxious at the end of every month during the last week. How am I going to cobble together the money to pay my rent? And often I have to choose between buying enough food and paying my rent.

Others said: Now I can work more hours because I can afford daycare for my children.

A few said things like: You know, now, per child—my babies are 3 and 4 years old—I can put \$100 a month aside for each of them so they can go to Loraine Community College or Sinclair or Northwest State Community College or Ohio State University or Denison. They can get a start on saving money. Why wouldn't we want to do that?

We talk about infrastructure around here. Infrastructure is building a foundation so families can launch their children to a better life. And providing families \$250 or \$300 a month—month after month after month—gives those families, give those kids an opportunity they never would have had. Why wouldn't we think this is the best day this Congress has had in 25 years when we do that? It is pretty simple.

You know what I really like about this—and I know the Presiding Officer appreciates that in Maine; Senator KING in Maine, Senator GRASSLEY in Iowa—we don't make the decisions about what these parents should do. We provide them the dollars. They spend it best, whether it is a family in Dubuque or a family in Portland or whether it is a family in Mansfield or Cleveland. I don't know what is best for them. We provide them the dollars. They make the decision of what is best for their child—summer camp, diapers, softball games, saving for college, just having enough to eat, occasionally getting to go out to a diner down the street in Lima, OH. All those kinds of decisions, let the parents make.

We are giving them that. If we care about family values, if we care about our families, give them a little more help. It will make a huge difference in their lives.

That is why it is so important. It starts today, then next month, and the month after, for a year.

We need to renew this. We need to make sure it is permanent. If we do that, it is going to launch a whole generation of kids and give them more op-

portunity. What is not to love about that?

I yield the floor.
THE PRESIDING OFFICER. The Senator from Iowa.

POLICE DEPARTMENTS

Mr. GRASSLEY. Mr. President, why is there such an increase in violent crimes in American cities?

In New York City, the murder rate is up 37 percent from 2 years ago; in Atlanta, 53 percent from 2019. In Portland, OR, murders have increased over 500 percent.

So everybody is asking: What is going on?

Well, if you were to ask President Biden, he would say the usual rhetoric about how we need more gun control. The White House recently put out a so-called strategy to reduce crimes.

What is the first thing that the President wants to do about this issue? Go after rogue gun dealers. Well, we all know gun dealers must follow the law, like doing background checks. We all agree on that. But I don't think anyone truly believes that legal gun dealers are responsible for the sudden spike in violent crime, including our own Department of Justice.

Referring to a Department of Justice 2019 report, inmates who committed a gun crime most likely got their weapons from the black market—no background checks there. In fact, according to this report, only about 1 in 50 Federal inmates got a gun from a legal firearms dealer.

Speaking of which, if Democrats really want to protect Americans from illegal gun sales, they should support my bill, the Protecting Communities and Preserving the Second Amendment Act, which would actually do that.

But getting back to the recent crime wave, the real problem is what everyone knows but many of my friends on the left dare not say. The real problem is that for the past 14 months, police officers across the country have been vilified for doing their job, which has led to many of those same police leaving their job. In addition, liberal communities—and everybody knows most of our big cities of America are run by Democratic mayors—reduced the police forces and even reduced prosecutions. The result is that in San Francisco, for example, as you see on television, shoplifting appears to be a way of life.

Some police have pulled back from making sure that we are all safe because in too many cities, elected officials don't have their backs.

Last year, Attorney General Barr enacted Operation Legend, which paired Federal law enforcement officers up with local police in nine cities where crimes were soaring. This led to the arrest of 6,000 violent criminals by the end of last year, including hundreds of murderers.

Now, does this White House have the will to support law enforcement so the police can make our streets safer? Does the President have their backs?

Recently, the President's spokesperson said it was the Republicans who wanted to defund the police, not the Democrats. And that is just plain untrue and everybody knows it. What they were trying to say is that Republicans didn't support the Democrats' irresponsible spending bill back in March.

That is not defunding the police. That is just being fiscally responsible. It is not Republicans who say things like: "No more policing, incarceration, or militarization. It can't be reformed," or words like "defunding the police means defunding the police."

Let me give you another example. The push to take resources away from law enforcement is alive and well over in the House. A couple of weeks ago, the Senate passed three bills that would support police. The first one is the Protecting America's First Responders Act. That bill makes sure seriously injured first responders or their widows and children get the benefits that they are entitled to.

The second bill, the COPS Counseling Act, creates a zone of privacy for police officers so that they can have counseling sessions for traumatic experiences and protect their privacy.

A third bill, the Jaime Zapata and Victor Avila Federal Officers Protection Act, makes it clear that killing a law enforcement officer overseas is a crime in the United States.

The Senate passed these bills because when it comes to law enforcement, we have their backs.

But right now, Democratic leadership in the House is preventing a vote on these bills. Why? I don't know. They are bipartisan bills that should easily pass with resounding support. If you are with me on funding the police, I know you will support these bills. If the President wants to reduce crime, he should tell our police: Go out there. Patrol our streets. We have your back.

I yield the floor.

THE PRESIDING OFFICER. The Senator from Alabama.

THE ECONOMY

Mr. TUBERVILLE. Mr. President, Members of the Senate were all home last week for 2 weeks during their State work period. It was a good time to get back—to get back to reality, as I call it, because we all know here in Washington, people aren't always operating in reality. If we were, we wouldn't be seeing some of the policies that are coming out as we speak.

These State work periods are a great time to hear directly from the people we represent, and that is who we work for—what they care about and how they are affected by what is happening here in our Nation's Capital.

This is what folks back in Alabama were talking about. They were talking about small businesses that can't find people to work because the government is paying more in unemployment benefits than folks make on the job. And that is understandable. We have to understand that, and we have to understand the problem and how we rectify

that problem. We need workers in the State of Alabama in the worst way, almost in every business and in manufacturing.

They were talking about an economy that is hurting—really hurting—for hard-working Americans. They were talking about the real costs of rising inflation—rising prices on goods and services that the average family possesses.

While driving around, I fill my truck up with gas. The cost was double what I spent just a few months ago, and that affects every American in this country.

By the way, in June, consumer prices increased 5.4 percent. I got an earful from people about bread, eggs, and milk, all across the State of Alabama. I am sure that the people of Alabama are not alone in their concerns.

This didn't happen by accident. This is the direct result of us up here spending way too much money, flooding the country with money that is out—I call it invisible money—out there just going into people's pockets that either they are saving, putting in the stock market, or spending on goods.

This makes the timing of the President's proposed tax increases even worse. Simply put, President Biden's proposal is launching an all-out assault on the working Americans in this country, people who work hard for the money they put in their pocket to pay for the things that their family needs.

Altogether, President Biden has called for 30—let me repeat that—30 different tax increases on the American people that total over \$3 trillion.

This is the worst time—the worst time—that we could be pushing a new tax increase, especially during this pandemic, which we thought was coming to a close, but it looks like we are not even close to that. So this would be the worst time for us to be raising taxes. Businesses and families have worked very hard to make progress after a very, very tough year and a half, and it has been tough. Higher taxes would set most, if not all, back even further.

The President's budget laid down a marker. It lays out straight the priorities of the administration. It spotlights areas where the American public can expect a political emphasis. Well, with his budget, President Biden has telegraphed the types of tax increases that Congress can deploy to pay for his progressive policies. We are sure to see a few of them in the new reconciliation package. I am not going to talk about all 30 proposals, but let's take a look at some of the big tax increases that President Biden is going to propose.

President Biden wants to raise the corporate rate from 21 to 28 percent, which was lowered just a couple of years ago and put money in people's pockets all across the country. Now we are going to raise it from 21 to 28 percent on corporations. That is not a tax on corporations; that is a tax on the people who work across this country, especially for these corporations.

If our Democratic colleagues get their way, Communist China will have a lower corporate tax rate than the United States. Let me repeat that. If our colleagues pass this tax, we will have a higher corporate tax rate than China. Take a moment to think about that.

The Biden budget targets certain industries that our Democratic colleagues don't like, such as the oil and gas industry, which supports more than 10 million good-paying jobs in this country. It would face nearly \$150 billion in industry-specific tax increases. That is in addition to the already massive corporate tax increase.

Once again, the President is undoing the progress made over the last few years. The United States became fully—and I mean fully—energy independent for the first time in decades. As a net exporter, we exported oil and natural gas. What are we doing now? We are buying it. Since Biden has come into office, we have become increasingly dependent on Saudi Arabia, OPEC, and Russia for oil and gas.

Colleagues on the left want the government to subsidize expensive and inefficient energy, like wind and solar, so we can put oil and gas out of business. We are all for natural energy, but you can't do it all at one time. You cannot do it all at one time. Just look at the people with the Keystone Pipeline who are out of work. They were told they would get shovel-ready jobs. I hear from them every day. There are no jobs out there for them like they had when they worked on the Keystone Pipeline.

Many other preferred green energy sources require critical minerals that only China produces. In enforcing their Green New Deal policies on Americans, our Democratic colleagues are forcing us to be more dependent on China for key resources.

I want to say one thing about what is going on in China. They are getting ready to use a molten salt reactor that we invented years and years ago that we decided not to use. Now, they are starting to build it, and we are helping them. We are helping China to become energy independent off of coal in the future because of these nuclear reactors. We invented it and shut it down, and now, we are going to help China with the progress of putting these in all over their country.

All of this will effectively be a tax on regular working- and middle-class Americans since their energy bills will go sky high as a result of this all-out assault on our oil and gas. It makes no sense.

Not content with raising taxes at home, our President wants to implement a 21-percent global minimum tax on income that U.S. businesses earn overseas. Now, they are going to pay taxes overseas already, and we are going to turn around and tax them 21 percent more. Again, this is basically a double tax on the companies with international operations. Since they already have to pay taxes overseas,

too, this tax would destroy American competitiveness. It would incentivize U.S. firms to headquarters overseas and move production offshore. We have got to rethink that. We have got to rethink it. Again, we are working for the American people, not for us here.

President Biden is also calling for a 15-percent global corporate minimum tax based on the misguided assumption that other world powers will play fair. Well, I can guarantee you one thing: Russia and China are not going to play fair. We cannot count on anybody other than our allies. Everybody else is on their own. Even for the countries that do play fair, this international rate is lower than the 28-percent rate that companies headquartered in the United States would have to pay.

So what does that mean? It means inversions are going to spread like wildfire, and large business corporations are going to move their headquarters overseas. We cannot allow that to happen. We are going to lose jobs.

What is more, the President's budget calls to increase the IRS's budget by \$80 billion over the next decade and add thousands of new agents. The President wants even more tax collectors to knock on your door and shake you down for all you are worth. I don't know if you have ever been audited. I have been several times, and it ain't a lot of fun. So what we are going to do is add even more people. If you get a tax refund, you are going to be audited. If you get some kind of refund, they are coming.

We are talking about the same Agency that aggressively targeted conservative groups and individuals during the Obama administration. Now that there is another Democrat in the White House, the IRS is up to its old tactics again. We cannot politicize the IRS again.

In just the past few months, the IRS has leaked the tax returns of American taxpayers to other groups. Now, to me, that really needs to be investigated. It has all gone down in the wash. For some reason, nobody is looking at this.

Even more outrageously, news recently broke that a Christian organization based in Texas was denied tax-exempt status by the IRS. They were denied. Why? Because the IRS, for some reason, thinks the Bible is too closely associated with the Republican Party. That is ridiculous, absolutely ridiculous. It is sad commentary on where America is today. What is next? Is the IRS going to start pulling the tax-exempt status from churches? I hope not, but if we are adding all of these other agents, we are going to run into more and more problems.

Before Congress even thinks about giving the IRS a dime more, the Agency must demonstrate that it treats all Americans—and I repeat, all Americans—equally and protects our personal tax information. Individuals responsible for the most recent leak must be prosecuted. We have to get control of the IRS. For some reason, they are out of control.

Sadly, there is more. The President's administration also has its sights on small business owners—this is huge in my State and in a lot of other small States in this country, especially in farming communities—family farmers, middle-class Americans who would like to pass on to their children what they have worked so hard to build. By ending the longstanding step-up in basis rule, the President would force anyone who inherits something to pay capital gains tax on that asset at the time of inheritance.

I want you to think about what that is going to do to millions of people, to millions of family members. This doesn't just apply to folks who inherit millions in wealth, and I know, as we all know, that is probably what this is aimed at; it would slam middle-class folks who inherit family farmland or a house or a small business.

I am going to say this: After campaigning for 2 years and in going throughout my State of Alabama and talking to our farmers, if we lose our family farms in this country to big corporations, we are going to be in huge trouble. This is exactly what this is going to do. If we tax them at the time of inheritance, we are going to have huge problems. Many would have to sell their businesses just to pay the taxes, and it would destroy American jobs in the process. We need to give incentives to small businesses, farmers, and the like to make sure they understand and know that they can work hard and pass it down from generation to generation.

Opposition to this particular tax increase is bipartisan. Congressman DAVID SCOTT of Georgia, a Democrat and chairman of the House Agriculture Committee, wrote to President Biden:

Step-up in basis is a critical tool enabling family farming operations to continue from generation to generation. The potential for capital gains to be imposed on heirs at death of the landowner would impose a significant financial burden on these operations.

This is a terrible—I mean a terrible—tax on small business and the American people. I agree with the Congressman.

The American dream is about working hard so that your kids can have a better life than you did. That is why my parents worked so hard to give me and my brother and sister a chance. My dad never made over \$15,000 a year, and we thought we were rich. We were actually poor, but they never let on to that. They worked hard to give us the opportunity to go to school, to get an education, and to try to make something of ourselves. I know that millions of mothers and fathers across the country feel the same way.

When you boil it down, the tax plan is really just a tax on the American dream. We cannot take away the American dream from the American people. That is what we have lived off of. That is what we believe in.

So why do we need to raise taxes so badly? It is in order to, obviously, fi-

nance all of the money that, in the last year and a half or 2 years, we have pushed out onto the public and for what we are going to do in the future. We have to tax.

I keep hearing people say: Well, we are not going to raise taxes.

Let me tell you that money doesn't grow on trees, so we had better find some way to understand that in the very near future or we are going to lose the future of our kids in this country. We can't let any of these tax proposals creep into the legislation that we are seeing. We can't let them do that. We can't let our policies overtake the things that will overcome our kids' future—and not just that of our kids. I used to say our kids and grandkids. Heck, it is us too. We are getting to the point now of no return, but we are looking at a package here in the next few weeks that is going to be \$3.5 trillion, possibly even more. That is unfathomable. It is hard to understand.

We have got to get this country back going again after the pandemic. Let the American people do it. We don't need to do it in this building. That is not our obligation. Our obligation is to give the people of this country the opportunity to get a job because growth and prosperity are what have made this country great, and that is what we need to continue to do.

The root of the problem, I believe, is that a lot of people think that they can spend the hard-working people's money better than they can. They say: Trust us because Big Government knows best. Folks, Big Government is going to put us under—6 feet under. Governments have been making that argument to people for centuries.

I would say this: In our growing up, look at the things that we as the government have taken control of, and you name me one thing that has been prosperous. I have thought long and hard about that. We try to put people to work through the Federal Government, and it doesn't work. We have got to allow it to happen through small businesses and corporations.

Kings and Queens would demand more money from the people, but the monarchy felt that they were entitled to it. That was normal throughout the world until the United States was formed.

We formed this country because of Kings and Queens saying: We know how to spend your money. We know how to spend your money more than you do.

So the Founders wanted a country that was of and by and for the people, and that is why the United States of America was formed—because the people built this country, not government.

Thankfully, they set up a system that allows us to voice our opposition to taxes through democratic means. When the government tries to raise taxes, the American people have the opportunity to let their voices be heard at the ballot box.

Just remember that when you earn, grow, and work hard to preserve your

money, it is your money, not the government's.

Our President would do well to remember that he serves at the will of the American people and not the other way around.

The PRESIDING OFFICER. The Senator from Illinois.

NOMINATION OF TIFFANY P. CUNNINGHAM

Mr. DURBIN. Mr. President, this week the Senate is going to consider Tiffany Cunningham's nomination to serve on the U.S. Court of Appeals for the Federal Circuit.

This is truly historic. Once confirmed, Ms. Cunningham will be the first—the very first—African-American judge to serve on the Federal Circuit.

She will not only bring diversity but an amazing set of credentials to the job. You see, the Federal Circuit is unique among Federal appeals courts. The jurisdiction of other appeals courts is based on geography—in other words, where the case arises. The Federal Circuit is a specialized court, with jurisdiction over particular legal issues, especially patent law.

This court plays a critical role in ensuring that our innovation economy can continue to flourish. It requires judges who understand the complicated law that governs this area and who understand the experiences of Americans from all walks of life. Ms. Cunningham is that person. She received her undergraduate degree in chemical engineering from MIT and her law degree from Harvard Law School. After graduating law school, she clerked for the Federal Circuit.

Ms. Cunningham boasts years of experience that will serve her well. For almost two decades, she worked as an intellectual property litigator in my home State of Illinois.

In that role, Ms. Cunningham cultivated an in-depth understanding of every aspect of patent litigation, from the filing of the case, through discovery, trial, and appeal.

She has also represented clients across a number of the fields, including mechanical engineering, chemicals, pharmaceuticals, biotech, computer science, and the automobile industry. Ms. Cunningham's clients include high-tech and Fortune 500 companies.

Given her experience representing plaintiffs and defendants, she understands the importance of applying the law evenhandedly.

Her technical expertise, her deep knowledge of patent law, and 20 years of experience as an intellectual property litigator earned her a unanimous—unanimous—rating of “well qualified” from the American Bar Association.

She received broad bipartisan support in my committee, with five Republicans joining all Democrats in voting to advance her.

As a judge in the Federal Circuit, Ms. Cunningham will offer a perspective shaped by personal and professional experience that reflect the diversity of our Nation.